

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Scott County School District 2 (7255)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$43,477	\$43,356	\$48,003	n/a	10%	11%
	11100 Regular Programs; Elementary	\$3,065,700	\$3,914,545	\$4,064,759	\$4,703,628	53%	20%	16%
	11200 Regular Programs; Middle/Junior High	\$1,342,935	\$1,502,266	\$1,674,108	\$1,990,986	48%	33%	19%
	11300 Regular Programs; High School	\$1,668,892	\$1,929,507	\$2,151,299	\$2,867,937	72%	49%	33%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$44,968	\$13,032	\$28,911	n/a	-36%	122%
	11420 Vocational Education; Agriculture B	\$68,535	\$76,493	\$135,638	\$153,984	125%	101%	14%
	11450 Vocational Education; Consumer and Homemaking	\$50,032	\$86,382	\$108,130	\$113,687	127%	32%	5%
	11470 Vocational Education; Business Education	\$3,575	\$95,675	\$109,868	\$154,854	> 500%	62%	41%
	11630 Regular Programs; Alternative Education Programs; High School	\$1,013	\$224,629	\$291,887	\$175,753	> 500%	-22%	-40%
	11910 Other Regular Programs; Competency Testing	\$7,732	\$0	\$0	\$0	-100%	n/a	n/a
	11920 Other Regular Programs; Project 4R	\$30,177	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$63,181	\$19,476	\$23,285	\$9,286	-85%	-52%	-60%
	12210 Mental Disabilities; Mild Mental Disabilities	\$444,749	\$634,742	\$715,819	\$819,648	84%	29%	15%
	12350 Physical Impairment; Homebound	\$35,485	\$69,299	\$93,307	\$44,684	26%	-36%	-52%
	12510 Culturally Different; Communication Disorders	\$46,282	\$57,375	\$68,786	\$97,328	110%	70%	41%
	12520 Culturally Different; Compensatory	\$25,707	\$18,074	\$2,700	\$9,221	-64%	-49%	242%
	12710 Equal Opportunity At Risk	\$181,058	\$135,575	\$155,863	\$159,027	-12%	17%	2%
	12810 Special Education Preschool	\$0	\$4,844	\$5,819	\$4,331	n/a	-11%	-26%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$3,312	\$0	\$0	\$0	-100%	n/a	n/a
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$1,088	\$0	\$0	\$0	-100%	n/a	n/a
	13300 Adult/Continuing Education Programs; Occupational Programs	\$229	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$21,626	\$5,965	\$12,263	\$7,643	-65%	28%	-38%
	14200 Summer School Programs; Middle/Junior High School	\$33	\$15,795	\$11,120	\$13,040	> 500%	-17%	17%
	14300 Summer School Programs; High School	\$19,460	\$27,094	\$25,233	\$28,987	49%	7%	15%
	16100 Remediation Testing	\$15,648	\$0	\$0	\$1,956	-87%	n/a	n/a
	16200 Preventive Remediation	\$100,111	\$57,099	\$66,715	\$72,265	-28%	27%	8%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$7,708	\$3,576	\$6,603	\$23,471	205%	> 500%	255%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$225,268	\$103,547	\$115,476	\$154,454	-31%	49%	34%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$710,297	\$50,189	\$53,194	\$105,141	-85%	109%	98%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$732,405	\$747,196	\$1,039,374	n/a	42%	39%
	22220 Library/Media Services; School Library	\$223,634	\$230,023	\$242,331	\$273,890	22%	19%	13%
	22230 Library/Media Services; Audiovisual	\$6,394	\$5,477	\$3,451	\$6,084	-5%	11%	76%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$244,157	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$700,617	\$934,995	\$1,118,202	\$1,345,201	92%	44%	20%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$4,667	\$13,954	\$9,476	\$8,845	90%	-37%	-7%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$165,431	\$202,186	\$200,171	\$215,674	30%	7%	8%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$10,718	\$11,782	\$17,882	\$14,430	35%	22%	-19%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$259	\$0	n/a	n/a	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$338,955	\$508,166	\$587,790	\$306,076	-10%	-40%	-48%
Student Academic Achievement Total		\$9,834,403	\$11,759,580	\$12,875,020	\$14,997,799	53%	28%	16%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$41,828	\$10,860	\$5,708	\$8,907	-79%	-18%	56%
	21220 Guidance Services; Counseling Services	\$152,624	\$219,213	\$252,364	\$278,551	83%	27%	10%
	21320 Health Services; Medical Services	\$0	\$2,500	\$2,660	\$0	n/a	-100%	-100%
	21340 Health Services; Nurse Services	\$48,203	\$80,550	\$85,624	\$116,596	142%	45%	36%
	21710 Physical Therapy Services; Service Area Direction	\$0	\$0	\$0	\$36,867	n/a	n/a	n/a
	21910 Other Support Services, Students; Service Area Direction	\$0	\$10,977	\$53,015	\$26,684	n/a	143%	-50%
	21990 Other Support Services, Students; Other Student Services	\$0	\$47,279	\$38,409	\$24,079	n/a	-49%	-37%
	22110 Improvement of Instruction; Service Area Direction	\$55,885	\$26,326	\$15,749	\$63,474	14%	141%	303%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$30,101	\$406	\$91	\$0	-100%	-100%	-100%
	22130 Improvement of Instruction; Instructional Staff Training	\$10,968	\$82,413	\$88,594	\$97,799	> 500%	19%	10%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,348	\$4,435	\$0	\$9,240	> 500%	108%	n/a
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$54,606	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$93,500	n/a	n/a	n/a

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Scott County School District 2 (7255)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	23110 Board of Education; Service Area Direction	\$26,119	\$39,943	\$50,019	\$63,502	143%	59%	27%
	23120 Board of Education; Service Area Assistants	\$121,093	\$193,100	\$125,106	\$0	-100%	-100%	-100%
	23190 Board of Education; Other Governing Body Services	\$3,067	\$6,565	\$9,519	\$1,001	-67%	-85%	-89%
	23210 Executive Administration; Office of The Superintendent	\$176,934	\$284,872	\$345,824	\$411,163	132%	44%	19%
	23220 Executive Administration; Community Relations	\$2,784	\$5,211	\$5,664	\$2,904	4%	-44%	-49%
	23290 Executive Administration; Other Executive Administration Services	\$0	-\$1,142	\$0	\$0	n/a	n/a	n/a
	25750 Personnel Services; Health Services	\$0	\$86,314	\$95,389	\$40,830	n/a	-53%	-57%
	26700 2007 Account Code - Technology Coordinator	\$0	\$74,515	\$77,675	\$39,866	n/a	-46%	-49%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$106,253	\$108,874	\$55,786	n/a	-47%	-49%
Student Instructional Support Total		\$670,953	\$1,280,591	\$1,360,285	\$1,425,357	112%	11%	5%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$13,275	\$10,815	\$12,777	\$15,550	17%	44%	22%
	23160 Board of Education; Promotion Expenses	\$1,203	\$4,042	\$11,684	\$3,215	167%	-20%	-72%
	23230 Executive Administration; Staff Relations and Negotiations	\$10,273	\$2,739	\$660	\$4,132	-60%	51%	> 500%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$118,182	\$275,168	n/a	n/a	133%
	25160 Fiscal Services; Financial Accounting	\$1,577	\$1,685	\$120	\$1,685	7%	0%	> 500%
	25890 Other Technology Services	\$8,674	\$0	\$14,220	\$27,075	212%	n/a	90%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$11,578	\$6,202	\$4,110	\$0	-100%	-100%	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$34,815	\$49,688	\$62,293	\$73,493	111%	48%	18%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,060,193	\$1,659,590	\$1,910,108	\$2,218,113	109%	34%	16%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$13,369	\$31,042	\$14,520	\$10,397	-22%	-67%	-28%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$194,718	\$235,641	\$275,983	\$293,926	51%	25%	7%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$14,995	\$9,274	\$20,881	\$39,885	166%	330%	91%
	26600 Operation and Maintenance of Plant Services; Security Services	\$8,085	\$10,020	\$13,358	\$9,977	23%	0%	-25%
	26700 Operation and Maintenance of Plant Services; Insurance	\$124,655	\$226,109	\$210,794	\$224,351	80%	-1%	6%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$566	\$0	n/a	n/a	-100%
	27010 Student Transportation; Service Area Direction	\$22,764	\$23,500	\$9,314	\$17,354	-24%	-26%	86%
	27100 Student Transportation; Vehicle Operation	\$147,914	\$293,837	\$315,696	\$369,715	150%	26%	17%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$38,892	\$108,573	\$133,393	\$122,124	214%	12%	-8%
	27400 Student Transportation; Purchase of School Buses	\$44,478	\$69,944	\$132,474	\$181,770	309%	160%	37%
	27500 Student Transportation; Insurance on Buses	\$1,087	\$0	\$0	\$0	-100%	n/a	n/a
	27700 Student Transportation; Contracted Transportation Services	\$731,110	\$1,095,782	\$1,221,340	\$1,180,297	61%	8%	-3%
	27900 Student Transportation; Other Student Transportation Services	\$11,093	\$66,071	\$55,407	\$82,031	> 500%	24%	48%
	31100 Food Services Operations; Service Area Direction	\$38,098	\$31,938	\$20,355	\$0	-100%	-100%	-100%
	31200 Food Services Operations; Food Preparation and Dispensing	\$268,504	\$339,934	\$406,587	\$454,630	69%	34%	12%
	31400 Food Services Operations; Food Purchases	\$369,740	\$538,672	\$535,277	\$517,257	40%	-4%	-3%
	31900 Other Food Services	\$5,741	\$3,146	\$3,111	\$1,573	-73%	-50%	-49%
	33100 Community Service Operations; Direction of Community Services	\$0	\$173,473	\$124,468	\$106,521	n/a	-39%	-14%
	33200 Community Recreation	\$5,369	\$9,143	\$8,756	\$6,681	24%	-27%	-24%
	33400 Athletic Coaches	\$55,346	\$86,158	\$98,025	\$114,846	108%	33%	17%
	33500 Welfare Activities Services	\$0	\$29,239	\$5,832	\$0	n/a	-100%	-100%
	33910 High School Band Uniforms	\$21,443	\$8,895	\$8,243	\$8,791	-59%	-1%	7%
	33990 Other Community Services; Other	\$0	\$78,074	\$56,173	\$45,739	n/a	-41%	-19%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$927	\$10,617	\$11,151	\$10,701	> 500%	1%	-4%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$3,223	\$5,961	\$2,840	\$5,654	75%	-19%	99%
Overhead and Operational Total		\$3,263,138	\$5,220,804	\$5,818,696	\$6,422,652	97%	23%	10%
Nonoperational								
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$51,222	\$24,447	\$213,051	\$648,015	> 500%	> 500%	204%
	43000 Facilities Acquisition and Construction; Professional Services	\$37,213	\$23,242	\$32,417	\$13,156	-65%	-43%	-59%
	45100 Building Acquisition, Construction and Improvements	\$321,174	\$1,273,977	\$1,896,516	\$511,237	59%	-60%	-73%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$10,670	\$67,593	\$110,202	n/a	> 500%	63%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$389,811	\$595,867	\$664,871	\$418,557	7%	-30%	-37%
	51100 Debt Services; Principal on Debt; Bonds	\$50,000	\$208,782	\$255,364	\$250,800	402%	20%	-2%
	52100 Debt Services; Interest on Debt; Bonds	\$37,288	\$347,250	\$252,349	\$254,208	> 500%	-27%	1%

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Biannual Financial Report Data**

Scott County School District 2 (7255)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$468,820	\$1,278,783	\$1,544,629	\$1,823,500	289%	43%	18%
	54100 2007 Account Code - Veterans' Memorial Fund	\$6,090	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$333,278	\$80,644	\$82,769	\$36,531	-89%	-55%	-56%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$35,497	n/a	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$500	\$1,000	\$775	\$2,500	400%	150%	223%
Nonoperational Total		\$1,695,395	\$3,844,661	\$5,010,333	\$4,104,202	142%	7%	-18%
prorated								
	26491 2007 Account Code - PERF	\$223,344	\$269,016	\$295,192	\$164,098	-27%	-39%	-44%
	26492 2007 Account Code - Social Security	\$688,203	\$834,717	\$950,466	\$469,775	-32%	-44%	-51%
	26493 2007 Account Code - Workmen's Compensation	\$3,363	\$53,873	\$51,515	\$38,589	> 500%	-28%	-25%
	26494 2007 Account Code - Group Insurance	\$996,239	\$1,744,750	\$1,154,655	\$973,539	-2%	-44%	-16%
	26496 2007 Account Code - Unemployment Compensation	\$7,604	\$9,667	\$3,127	\$4,736	-38%	-51%	51%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$157,315	\$332,637	\$191,117	n/a	21%	-43%
prorated Total		\$1,918,753	\$3,069,339	\$2,787,592	\$1,841,853	-4%	-40%	-34%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$11,347,529	\$14,134,481	\$14,982,946	\$16,415,268	45%	16%	10%	65.3%	56.1%	53.8%	57.0%
Student Instructional Support	\$767,865	\$1,533,748	\$1,598,470	\$1,553,363	102%	1%	-3%	4.4%	6.1%	5.7%	5.4%
Overhead and Operational	\$3,571,852	\$5,662,085	\$6,260,176	\$6,719,030	88%	19%	7%	20.5%	22.5%	22.5%	23.3%
Nonoperational	\$1,695,395	\$3,844,661	\$5,010,333	\$4,104,202	142%	7%	-18%	9.8%	15.3%	18.0%	14.3%
Grand Total	\$17,382,641	\$25,174,975	\$27,851,926	\$28,791,863	66%	14%	3%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	69.7%	62.2%	59.5%	62.4%